

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>McGregor</div> <div>CITY OF <u>McGregor</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202201100000</div> <div>City Administrator</div> <div>P.O. Box 505</div> <div>McGregor, IA 52157</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		362,194		362,194	356,287
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		362,194		362,194	356,287
Delinquent property taxes		0		0	0
TIF revenues		256,713		256,713	245,708
Other city taxes		104,771	0	104,771	97,339
Licenses and permits		14,887	0	14,887	5,145
Use of money and property		33,657	324	33,981	27,684
Intergovernmental		305,978	0	305,978	615,491
Charges for fees and service		0	1,323,323	1,323,323	1,341,817
Special assessments		0	0	0	0
Miscellaneous		59,519	0	59,519	43,625
Other financing sources		233,594	120,739	354,333	531,058
Total revenues and other sources		1,371,313	1,444,386	2,815,699	3,264,154
Expenditures and Other Financing Uses					
Public safety		273,891	0	273,891	275,593
Public works		149,791	0	149,791	243,130
Health and social services		4,673	0	4,673	5,789
Culture and recreation		133,692	0	133,692	134,606
Community and economic development		124,635	0	124,635	119,876
General government		164,753	0	164,753	166,306
Debt service		250,689	0	250,689	250,690
Capital projects		760,898	0	760,898	1,081,364
Total governmental activities expenditures		1,863,022	0	1,863,022	2,277,354
Business type activities		0	1,362,198	1,362,198	1,414,514
Total ALL expenditures		1,863,022	1,362,198	3,225,220	3,691,868
Other financing uses, including transfers out		293,473	57,850	351,323	511,058
Total ALL expenditures/And other financing uses		2,156,495	1,420,048	3,576,543	4,202,926
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-785,182	24,338	-760,844	-938,772
Beginning fund balance July 1, 2014		2,043,664	605,118	2,648,782	2,873,571
Ending fund balance June 30, 2015		1,258,482	629,456	1,887,938	1,934,799
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 876,000	Other long-term debt		\$ 0
Revenue debt		\$ 425,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,527,201
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/23/2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Lynette L. Sander		→	563	873-3795	
Signature of Mayor or other City official (Name and Title)				Date signed	
				9/23/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF McGregor						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	252,945	60,227		49,022			362,194			362,194	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	252,945	60,227		49,022	0		362,194		T01	362,194	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	252,945	60,227		49,022	0	0	362,194			362,194	6				
7	TIF revenues			256,713				256,713		T01	256,713	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0								
14	Hotel/motel tax		30,944					30,944		T19	30,944	13				
15	Other local option taxes		73,827					73,827		T09	73,827	14				
16	TOTAL OTHER CITY TAXES	0	104,771	0	0	0	0	104,771	0		104,771	15				
17	Section B - LICENSES AND PERMITS	14,887						14,887		T29	14,887	16				
18	Section C - USE OF MONEY AND PROPERTY											17				
19	Interest	5,770				50	14,187	20,007	324	U20	20,331	18				
20	Rents and royalties	8,701						8,701		U40	8,701	19				
21	Other miscellaneous use of money and property	4,949						4,949		U20	4,949	20				
22								0			0	21				
23	TOTAL USE OF MONEY AND PROPERTY	19,420	0	0	0	50	14,187	33,657	324		33,981	22				
24	Section D - INTERGOVERNMENTAL											23				
25												24				
26	Federal grants and reimbursements											25				
27	Federal grants					9,993		9,993		B89	9,993	26				
28	Community development block grants	65,315				43,478		108,793		B50	108,793	27				
29	Housing and urban development							0		B50	0	28				
30	Public assistance grants							0		B79	0	29				
31	Payment in lieu of taxes							0		B30	0	30				
32								0			0	31				
33	Total Federal grants and reimbursements	65,315	0	0	0	53,471	0	118,786	0		118,786	32				
34												33				
35												34				
36												35				
37												36				
38												37				
39												38				
40												39				
												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF McGregor						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes							0		C46	0	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	24,244				5,060		29,304		C89	29,304	49				
50	Iowa Department of Transportation		90,569					90,569		C89	90,569	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	3,096	736	112	472			4,416		C89	4,416	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	27,340	91,305	112	472	5,060	0	124,289	0		124,289	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	17,218						17,218			17,218	63				
64	Library service	19,200						19,200		D89	19,200	64				
65	Township contributions	8,229						8,229		D89	8,229	65				
66	Fire/EMT service	18,256						18,256		D89	18,256	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	62,903	0	0	0	0	0	62,903	0		62,903	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	155,558	91,305	112	472	58,531	0	305,978	0		305,978	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	134,593	A91	134,593	73				
74	Sewer							0	163,590	A8Ø	163,590	74				
75	Electric							0	865,380	A92	865,380	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	84,092	A81	84,092	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF McGregor		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	64,649	A80	64,649	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0	11,019	A87	11,019	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	0	0	0	0	0	0	0	1,323,323		1,323,323	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	29,508						29,508		U99	29,508	108
109	Deposits and sales/fuel tax refunds	340						340		U99	340	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	2,241						2,241		U30	2,241	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	refunds - reimbursements	23,980						23,980			23,980	114
115	extension -RWW					3,450		3,450			3,450	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	56,069	0	0	0	3,450	0	59,519	0		59,519	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF McGregor						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	498,879	256,303	256,825	49,494	62,031	14,187	1,137,719	1,323,647		2,461,366	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	3,010						3,010		NR	3,010	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	14,924			56,400	1,450		72,774	100,828		173,602	127				
128	Internal TIF loans and transfers in	12,000			145,810			157,810	19,911		177,721	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	29,934	0	0	202,210	1,450	0	233,594	120,739		354,333	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	528,813	256,303	256,825	251,704	63,481	14,187	1,371,313	1,444,386		2,815,699	132				
133												133				
134	Beginning fund balance July 1, 2014	518,568	74,980	88,820	108,961	1,015,160	237,175	2,043,664	605,118		2,648,782	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,047,381	331,283	345,645	360,665	1,078,641	251,362	3,414,977	2,049,504		5,464,481	136				
137												137				
138												138				
139												139				
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158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF McGregor							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	80,661	18,491					99,152		E62	99,152	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	16						16		E59	16	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	28,273	4,450					32,723		E24	32,723	13
14	Purchase of land and equipment	142,000						142,000		G24	142,000	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	0						0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	250,950	22,941	0	0	0	0	273,891			273,891	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF McGregor		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	45,969	62,317					108,286		E44	108,286	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	13,902	1,037					14,939		E44	14,939	48
49	Traffic control safety — Current operation		2,330					2,330		E44	2,330	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		24,236					24,236		E44	24,236	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	59,871	89,920	0	0	0	0	149,791			149,791	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF McGregor							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	4,673						4,673		E79	4,673	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,673	0	0	0	0	0	4,673			4,673	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF McGregor						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	72,312	12,559				2,470	87,341		E52	87,341	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	1,525						1,525		E61	1,525	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	35,175	580					35,755		E61	35,755	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	9,071						9,071		E61	9,071	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	118,083	13,139	0	0	0	2,470	133,692			133,692	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	1,795						1,795		E89	1,795	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	19,434	43,347					62,781		E89	62,781	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation	37,571						37,571		E50	37,571	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			22,488				22,488		E89	22,488	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	58,800	43,347	22,488	0	0	0	124,635			124,635	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF McGregor						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,150	571					7,721		E29	7,721	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	63,927	15,843					79,770		E23	79,770	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,580						8,580		E25	8,580	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	24,185						24,185		E31	24,185	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	30,148						30,148		E89	30,148	171
172	Other general government — Current operation	14,349						14,349		E89	14,349	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	148,339	16,414	0	0	0	0	164,753			164,753	176
177	Section G — DEBT SERVICE							0			0	177
178					250,689			250,689			250,689	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	250,689	0	0	250,689			250,689	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Riverfront & RWW					248,141		248,141			248,141	184
185	Sewer Rehab					502,583		502,583			502,583	185
186	FEMA					10,174		10,174			10,174	186
187	Subtotal Regular Capital Projects	0	0	0	0	760,898	0	760,898			760,898	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	760,898	0	760,898			760,898	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	640,716	185,761	22,488	250,689	760,898	2,470	1,863,022			1,863,022	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF McGregor					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								84,061	E91	84,061	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								138,526	E80	138,526	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								867,736	E92	867,736	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								80,424	E81	80,424	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								38,135	E80	38,135	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF McGregor						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								13,628	E89	13,628	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								49,818		49,818	242
243	Enterprise Capital Projects								89,870		89,870	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,362,198		1,362,198	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	640,716	185,761	22,488	250,689	760,898	2,470	1,863,022	1,362,198		3,225,220	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	15,110				100,642		115,752	57,850		173,602	255
256	Internal TIF loans/repayments and transfers out			177,721				177,721			177,721	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	15,110	0	177,721	0	100,642	0	293,473	57,850		351,323	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	655,826	185,761	200,209	250,689	861,540	2,470	2,156,495	1,420,048		3,576,543	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						248,892	248,892			248,892	263
264	Restricted		145,522	145,436	109,976	217,101		618,035			618,035	264
265	Committed	70,622						70,622			70,622	265
266	Assigned							0			0	266
267	Unassigned	320,933						320,933			320,933	267
268	Total Governmental	391,555	145,522	145,436	109,976	217,101	248,892	1,258,482			1,258,482	268
269	Proprietary								629,456		629,456	269
270	Total ending fund balance June 30, 2015	391,555	145,522	145,436	109,976	217,101	248,892	1,258,482	629,456		1,887,938	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,047,381	331,283	345,645	360,665	1,078,641	251,362	3,414,977	2,049,504		5,464,481	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF McGregor

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	353,426

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 465,000	29U	39U 40,000	49U	49U	49U 425,000	49U	189 9,318
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. 2012 GO	112,000		56,000	56,000				1,960
2013A- GO	19U	29U	39U	49U	49U	49U	49U	189
10.	1,000,000		180,000	820,000				
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	1,577,000	0	276,000	876,000	0	425,000	0	11,278

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	50,544,010	x .05 = \$	2,527,201

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		1,887,938	1,887,938

REMARKS

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